

The evaluation budgeting system at the electrotechnical enterprises of perm territory

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Abstract

© Medwell Journals, 2016. The study discusses the problems of management accounting in the firms for the production of electrical products. Besides it does diagnostic quality of the using of elements of management accounting (budgeting, calculation, internal reporting). A number of measures to address the identified limitations are formulated. Taking into account the factors that distinguish the system of budgeting on the electrical company, the researchers developed the budgeting system. The benefits of the proposed method are formulated. The scientific novelty consists in the development of methodological issues, development of methods of budgeting including the totality of inter-levels of budget management with using of specific coding information to quickly analyze any deviations. By using a number of indicators, reflecting the basic stages of budgeting techniques, an assessment of budgeting system is given.

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Keywords

Budget budgeting, Financial structure, Performance evaluation, Responsibility centers